

BELL ATLANTIC

WORKPAPER 8-9E-6

BELL ATLANTIC - DELAWARE, INC.
 DISTRIBUTION OF INVESTMENT TAX CREDIT
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Investment Tax Credit Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 17	2	Line 4 Col B * Line 1 Col A	2
2. Investment Tax Credit Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 18	17	Line 4 Col B * Line 2 Col A	17
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 4-3, Ln 19	52,230	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	51,116
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	98.00%
5. Total Investment Tax Credit Change	Lines 1 + 2	19	Lines 1 + 2	19

EXHIBIT 16S-3

BELL ATLANTIC

WORKPAPER 8-9F-6

BELL ATLANTIC - NEW JERSEY, INC.
 DISTRIBUTION OF INVESTMENT TAX CREDIT
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Investment Tax Credit Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 21	0	Line 4 Col B * Line 1 Col A	0
2. Investment Tax Credit Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 22	128	Line 4 Col B * Line 2 Col A	123
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 4-3, Ln 23	525,733	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	506,408
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	96.00%
5. Total Investment Tax Credit Change	Lines 1 + 2	128	Lines 1 + 2	123

BELL ATLANTIC

WORKPAPER 8-9G-6

BELL ATLANTIC - PENNSYLVANIA, INC.
 DISTRIBUTION OF INVESTMENT TAX CREDIT
 TO THE BASE FACTOR PORTION (BFP)
 FOR 97/98
 (000)

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Investment Tax Credit Tax Change - SIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 25	19	Line 4 Col B * Line 1 Col A	18
2. Investment Tax Credit Tax Change - FIT Impact	Ltr. Dated 4/2/97, WP 4-3, Ln 26	172	Line 4 Col B * Line 2 Col A	167
3. Average Net Investment (ANI)	Ltr. Dated 4/2/97, WP 4-3, Ln 27	607,340	ARMIS 43-01 Filed 4/1/97 Row 1910 Col (k)	591,138
4. Percentage of ANI to Common Line	Line 3 Col A / Line 3 Col A	100.00%	Line 3 Col B / Line 3 Col A	97.00%
5. Total Investment Tax Credit Change	Lines 1 + 2	191	Lines 1 + 2	185

BELL ATLANTIC - SOUTH
DISTRIBUTION OF INVESTMENT TAX CREDIT
TO THE BASE FACTOR PORTION (BFP)
FOR 97/98

	SOURCE	COMMON LINE A	SOURCE	BFP B
	=====	=====	=====	=====
1. Investment Tax Credit Tax Change - SIT Impact	Sum WP 8-9A-6 THRU 8-9G-6	23	Sum WP 8-9A-6 THRU 8-9G-6	22
2. Investment Tax Credit Tax Change - FIT Impact	Sum WP 8-9A-6 THRU 8-9G-6	316	Sum WP 8-9A-6 THRU 8-9G-6	306
3. Average Net Investment (ANI)		NA		NA
4. Percentage of ANI to Common Line		NA		NA
5. Total Investment Tax Credit Change	Lines 1 + 2	339	Lines 1 + 2	328

BELL ATLANTIC

WORKPAPER 8-9A-7

EXHIBIT 16S-3

BELL ATLANTIC - WASHINGTON, D.C., INC.
TOTAL PROJECTED REVENUE REQUIREMENT
FOR JULY 1, 1997 THROUGH JUNE 30, 1998

	SOURCE =====	REVENUE REQUIREMENT =====
1. BFP Revenue Requirement	WP 8-9A-4, Line 1020	27,030
2. Excess Deferred Tax	WP 8-9A-5, Line 5	16
3. Investment Tax Credit	WP 8-9A-6, Line 5	36
4. Forecasted BFP	Lines 1 + 2 + 3	27,082

BELL ATLANTIC

WORKPAPER 8-9B-7

EXHIBIT 16S-3

BELL ATLANTIC - MARYLAND, INC.
TOTAL PROJECTED REVENUE REQUIREMENT
FOR JULY 1, 1997 THROUGH JUNE 30, 1998

	SOURCE =====	REVENUE REQUIREMENT =====
1. BFP Revenue Requirement	WP 8-9B-4, Line 1020	230,006
2. Excess Deferred Tax	WP 8-9B-5, Line 5	145
3. Investment Tax Credit	WP 8-9B-6, Line 5	(7)
4. Forecasted BFP	Lines 1 + 2 + 3	230,144

BELL ATLANTIC

WORKPAPER 8-9C-7

EXHIBIT 16S-3

BELL ATLANTIC - VIRGINIA, INC.
TOTAL PROJECTED REVENUE REQUIREMENT
FOR JULY 1, 1997 THROUGH JUNE 30, 1998

	SOURCE =====	REVENUE REQUIREMENT =====
1. BFP Revenue Requirement	WP 8-9C-4, Line 1020	233,354
2. Excess Deferred Tax	WP 8-9C-5, Line 5	26
3. Investment Tax Credit	WP 8-9C-6, Line 5	(40)
4. Forecasted BFP	Lines 1 + 2 + 3	233,340

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WORKPAPER 8-9D-7

EXHIBIT 16S-3

BELL ATLANTIC - WEST VIRGINIA, INC.
TOTAL PROJECTED REVENUE REQUIREMENT
FOR JULY 1, 1997 THROUGH JUNE 30, 1998

	SOURCE =====	REVENUE REQUIREMENT =====
1. BFP Revenue Requirement	WP 8-9D-4, Line 1020	71,159
2. Excess Deferred Tax	WP 8-9D-5, Line 5	(16)
3. Investment Tax Credit	WP 8-9D-6, Line 5	12
4. Forecasted BFP	Lines 1 + 2 + 3	71,155

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WORKPAPER 8-9E-7

EXHIBIT 16S-3

BELL ATLANTIC - DELAWARE, INC.
TOTAL PROJECTED REVENUE REQUIREMENT
FOR JULY 1, 1997 THROUGH JUNE 30, 1998

	SOURCE =====	REVENUE REQUIREMENT =====
1. BFP Revenue Requirement	WP 8-9E-4, Line 1020	30,212
2. Excess Deferred Tax	WP 8-9E-5, Line 5	(1)
3. Investment Tax Credit	WP 8-9E-6, Line 5	19
4. Forecasted BFP	Lines 1 + 2 + 3	30,230

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WORKPAPER 8-9F-7

EXHIBIT 16S-3

BELL ATLANTIC - NEW JERSEY, INC.
TOTAL PROJECTED REVENUE REQUIREMENT
FOR JULY 1, 1997 THROUGH JUNE 30, 1998

	SOURCE =====	REVENUE REQUIREMENT =====
1. BFP Revenue Requirement	WP 8-9F-4, Line 1020	- 347,136
2. Excess Deferred Tax	WP 8-9F-5, Line 5	133
3. Investment Tax Credit	WP 8-9F-6, Line 5	123
4. Forecasted BFP	Lines 1 + 2 + 3	347,392

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WORKPAPER 8-9G-7

EXHIBIT 16S-3

BELL ATLANTIC - PENNSYLVANIA, INC.
TOTAL PROJECTED REVENUE REQUIREMENT
FOR JULY 1, 1997 THROUGH JUNE 30, 1998

	SOURCE =====	REVENUE REQUIREMENT =====
1. BFP Revenue Requirement	WP 8-9G-4, Line 1020	389,293
2. Excess Deferred Tax	WP 8-9G-5, Line 5	80
3. Investment Tax Credit	WP 8-9G-6, Line 5	185
4. Forecasted BFP	Lines 1 + 2 + 3	389,558

BELL ATLANTIC

EXHIBIT 16S-3
WORKPAPER 8-9H-7

BELL ATLANTIC - SOUTH
TOTAL PROJECTED REVENUE REQUIREMENT
FOR JULY 1, 1997 THROUGH JUNE 30, 1998

	SOURCE =====	REVENUE REQUIREMENT =====
1. BFP Revenue Requirement	WP 8-9E-4, Line 1020	1,328,190
2. Excess Deferred Tax	WP 8-9E-5, Line 5	383
3. Investment Tax Credit	WP 8-9E-6, Line 5	328
4. Forecasted BFP	Lines 1 + 2 + 3	1,328,901

ADJUSTMENTS TO BFP FORECAST TO REFLECT
COMMISSION RULE CHANGES

(\$000)

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	1996 BFP FROM SEPARATIONS A	Account 4310 B	PAYPHONE LOOP COSTS C	OB&C D	1996 BFP Adjusted for Commission Rule Changes E = A + B + C + D
=====	=====	=====	=====	=====	=====	=====	=====
1020	Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	1,272,638	(15,926)	16,620	(29,897)	1,243,435
1040	Miscellaneous Revenues	Company Records	36,720	0	485	0	37,205
1060	Uncollectible Revenues	Company Records	9,857	0	140	(8)	9,989
1090	Net Revenues	Line 1020+1040-1060	1,299,501	(15,926)	16,966	(29,889)	1,270,652
1190	Total Operating Expenses	Company Records	926,086	0	11,572	(29,728)	907,930
1290	Other Operating Income/Loss	Company Records	345	0	5	(0)	350
1390	Total Non-Operating Items	Company Records	(2,480)	0	(36)	(4)	(2,519)
1490	Total Other Taxes	Company Records	61,407	0	873	(21)	62,260
1510	Fixed Charges	Company Records	52,695	0	718	(23)	53,390
1520	IRS Income Adjustments	Company Records	2,934	0	38	(1)	2,971
1530	FCC Taxable Income Adjustments	Company Records	0	0	1	0	1
1540	ITC Amortization	Company Records	7,371	0	99	(2)	7,468
1550	FCC ITC Adjustment	Company Records	0	0	0	0	0
1590	Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	85,404	(5,574)	1,260	(38)	81,052
1690	Total Plant-In-Service	Company Records	4,041,146	0	55,817	(1,684)	4,095,279
1790	Total Other Investment	Company Records	94,083	0	1,381	(99)	95,365
1890	Total Reserves	Company Records	2,095,861	92,020	27,852	(900)	2,214,833
1910	Average Net Investment	Line 1690+1790-1890	2,039,368	(92,020)	29,347	(883)	1,975,811
1915	Net Return	Line 1910 x 11.25%	229,429	(10,352)	3,302	(99)	222,280

Bell Atlantic - South
 Impact of Pay Telephone Deregulation
 On BFP Revenue Requirement

		PAY TELEPHONE STATION COSTS (A)	PAY TELEPHONE LOOP COSTS (B)	PAY TELEPHONE TOTAL COST* (C=A+B)	TOTAL COMMON LINE* (D)	
1	IOT Equipment	ARMIS L 1424	58,020	0	58,020	58,020
2	CO Equipment	ARMIS L 1290	0	10,440	10,440	748,398
3	C&WF	ARMIS L 1530	0	37,904	37,904	2,715,214
4	OTHER Investment	ARMIS L 2260 - L1-L2-L3	11,124	8,860	19,984	747,605
5	Reserves	ARMIS L 3430	38,582	27,864	66,446	2,206,421
6	Average Net Investment	L1+L2+L3+L4-L5	30,562	29,340	59,902	2,062,816
7	Authorized Rate of Return		0.1125	0.1125	0.1125	0.1125
8	Net Return	L6 x L7	3,438	3,301	6,739	232,067
9	Fixed Charges	ARMIS L 8010	858	717	1,575	54,271
10	Net FIT	ARMIS L 8015	1,234	1,258	2,491	85,682
11	Other State & Local Taxes	ARMIS L 8005	876	691	1,568	51,494
12	State Income Taxes	ARMIS L 8007	219	182	401	20,748
13	Depreciation Expenses	ARMIS L 6260	7,067	3,788	10,855	290,264
14	Expenses Less Depreciation	ARMIS L 7351 - L 6260	26,023	7,787	33,809	680,363
15	Miscellaneous Revenues	ARMIS L 4033	680	485	1,165	38,249
16	Uncollectible Revenues	ARMIS L 4040	171	140	311	9,701
17	Other Operating Income/Loss	ARMIS L 4066	2	2	4	356
18	Non-Operating Items	ARMIS L 4076	(44)	(39)	(83)	5,032
19	Revenue Requirement	L8+L10+L11+L12+L13+L14-L15+L16-L17+L18	38,302	16,620	54,922	1,336,746
20	Long Term Support	ARMIS L 9001	0	0	0	55,805
21	Revenue Requirement		38,302	16,620	54,922	1,392,551

* SOURCE: ARMIS 43-04, Filed 4/1/97

Bell Atlantic-North
BFP Revenue Requirement
Comparison of Projections and Actuals
(\$000)

Exhibit 17N-1-A

	Source	91/92	92/93	% Growth Note 1	93/94	% Growth Note 1	94/95	% Growth Note 1	95/96	% Growth Note 1	96/97	% Growth Note 1	
1	Actual BFP Revenue Requirement	Exhibit 16N-1-B	1,035,201	1,013,484	-2.10%	1,236,393	21.99%	1,273,159	2.97%	1,378,490	8.27%	1,191,331	-13.58%
2	Projected BFP Revenue Requirement	Exhibit 16N-1-C	944,967	914,476	-11.66%	1,037,579	2.38%	1,174,429	-5.01%	1,211,303	-4.86%	1,243,341	-9.80%
3	Difference	Ln 1 - Ln 2	90,234	99,008	9.56%	198,814	19.62%	98,730	7.99%	167,186	13.13%	-52,010	-3.77%
4	% Difference	Ln 3 / Ln 1	8.72%	9.77%	-455.90%	16.08%	89.19%	7.75%	268.53%	12.13%	158.73%	-4.37%	27.79%

Note 1 - Actual growth calculated as [(Actual Rev. Req.(t) - Actual Rev. Req. (t-1)) / Actual Rev. Req. (t-1)].
Projected growth calculated as [(Projected Rev. Req. (t) - Actual Rev. Req. (t-1) / Actual Rev. Req. (t-1)].

Bell Atlantic-North
Variance Between Projected and Actual
Tariff Period Revenue Requirements
(\$000)

Exhibit 17N-1-B

DESCRIPTION	1991/92 Tariff Year	1992/93 Tariff Year	1993/94* Tariff Year	1994/95 Tariff Year	1995/96 Tariff Year	1996/97 Tariff Year
Revenue Requirement	90,234	99,008	198,814	98,730	167,186	(52,010)
Tot. Exp. & Oth. Tax	81,875	72,503	297,424	111,983	102,462	(33,190)
Federal Income Tax	5,105	5,295	17,901	8,823	1,929	(5,894)
Average Net Investment	41,216	85,462	191,759	(21,808)	9,905	(144,526)
Return	4,636	9,614	21,573	(2,453)	1,114	(16,259)
Uncollectable - Misc. Oper. Revenue	3,041	1,792	6,279	1,015	2,516	2,085

*1993/1994 revenue requirement includes \$124M for GSF, while components do not.

Bell Atlantic - South
BFP Revenue Requirement
Comparison of Projections
and Actuals

Exhibit 17S-1-A

	Source	91/92	92/93	% Growth Note 1	93/94	% Growth Note 1	94/95	% Growth Note 1	95/96	% Growth Note 1	96/97	% Growth Note 1
1 Actual BFP Revenue Requirement	Exhibit 16S-1-B	886,609	942,392	6.29%	1,111,974	17.99%	1,204,652	8.33%	1,235,126	2.53%	1,293,245	4.71%
2 Projected BFP Revenue Requirement	Exhibit 16S-1-C	851,092	915,634	3.27%	1,130,894	20.00%	1,159,884	4.31%	1,259,843	4.58%	1,304,709	5.63%
3 Difference	Ln 1 - Ln 2	35,517	26,758	3.02%	-18,920	-2.01%	44,768	4.03%	-24,717	-2.05%	-11,464	-0.93%
4 % Difference	Ln 3 / Ln 1	4.01%	2.84%	47.97%	-1.70%	-11.16%	3.72%	48.30%	-2.00%	-81.11%	-0.89%	-19.73%

Note 1 - Actual growth calculated as $[(\text{Actual Rev. Req.}(t) - \text{Actual Rev. Req.}(t-1)) / \text{Actual Rev. Req.}(t-1)]$.

Projected growth calculated as $[(\text{Projected Rev. Req.}(t) - \text{Actual Rev. Req.}(t-1)) / \text{Actual Rev. Req.}(t-1)]$.

Bell Atlantic - South
Variance Between
Projected and Actual
Tariff Period Revenue Requirements
(Dollars in Thousands)

Exhibit 17S-1-B

Exhibit 17S-1-B

ARMIS 43-01 ROW	DESCRIPTION	SOURCE	1991/92 Tariff Year	1992/93 Tariff Year	1993/94 Tariff Year	1994/95 Tariff Year	1995/96 Tariff Year	1996/97 Tariff Year
=====	=====	=====						
1020	Network Access Services Revenues	Exhibit 16-1-B Minus Exhibit 16-1-C	35,517	26,758	(18,920)	44,768	(24,717)	(11,464)
1040	Miscellaneous Revenues	Exhibit 16-1-B Minus Exhibit 16-1-C	3,687	(12,959)	(624)	5,465	746	4,958
1060	Uncollectible Revenues	Exhibit 16-1-B Minus Exhibit 16-1-C	(1,802)	(2,702)	552	(9,238)	(4,006)	(3,393)
1090	Net Revenues	Line 1020+1040-1060	41,007	16,501	(20,096)	59,472	(19,965)	(3,113)
1190	Total Operating Expenses	Exhibit 16-1-B Minus Exhibit 16-1-C	44,144	24,325	2,419	76,591	3,294	38,990
1290	Other Operating Income/Loss	Exhibit 16-1-B Minus Exhibit 16-1-C	(377)	796	29	469	(374)	161
1390	Total Non-Operating Items	Exhibit 16-1-B Minus Exhibit 16-1-C	1,122	282	(318)	(40)	(8,187)	2,750
1490	Total Other Taxes	Exhibit 16-1-B Minus Exhibit 16-1-C	(18,705)	(23,536)	(13,943)	(20,079)	14,873	(156)
1510	Fixed Charges	Exhibit 16-1-B Minus Exhibit 16-1-C	922	(675)	774	5,596	40	(3,466)
1520	IRS Income Adjustments	Exhibit 16-1-B Minus Exhibit 16-1-C	1,898	2,642	2,074	3,766	6,072	1,645
1530	FCC Taxable Income Adjustments	Exhibit 16-1-B Minus Exhibit 16-1-C	(214)	0	0	0	0	0
1540	ITC Amortization	Exhibit 16-1-B Minus Exhibit 16-1-C	(1,396)	(708)	(4,211)	(1,778)	(957)	(281)
1550	FCC ITC Adjustment	Exhibit 16-1-B Minus Exhibit 16-1-C	0	0	0	0	0	0
1590	Net FIT	Exhibit 16-1-B Minus Exhibit 16-1-C	2,372	4,121	5,111	2,712	(6,510)	(12,774)
1690	Total Plant-In-Service	Exhibit 16-1-B Minus Exhibit 16-1-C	(12,817)	55,641	(61,904)	389,101	(118,690)	19,225
1790	Total Other Investment	Exhibit 16-1-B Minus Exhibit 16-1-C	7,623	1,097	(240)	12,412	35,641	(44,318)
1890	Total Reserves	Exhibit 16-1-B Minus Exhibit 16-1-C	(2,847)	33,635	30,038	385,634	102,344	238,359
1910	Average Net Investment	Exhibit 16-1-B Minus Exhibit 16-1-C	(2,347)	23,103	(92,182)	15,880	(185,394)	(263,452)
1915	Net Return	Line 1910 x 11.25%	(264)	2,599	(10,370)	1,787	(20,857)	(29,638)

Bell Atlantic - Combined Company
 BFP Revenue Requirement
 Comparison of Projections
 and Actuals
 (\$000s)

Exhibit 17-1-C

	Source	96/97
1 BA - South Actual BFP Revenue Requirement	Exhibit 16S-1-B	1,293,245
2 BA - North Actual BFP Revenue Requirement	Exhibit 16N-1-B	1,191,331
3 Combined Actual BFP Revenue Requirement	Ln 1 + Ln 2	2,484,576
4 BA - South Projected BFP Revenue Requirement	Exhibit 16S-1-C	1,304,709
5 BA - North Projected BFP Revenue Requirement	Exhibit 16N-1-C	1,243,341
6 Combined Projected BFP Revenue Requirement	Ln 4 + Ln 5	2,548,050
7 Difference	Ln 3 - Ln 6	-63,474
8 % Difference	Ln 7 / Ln 3	-2.55%

ACTUAL CALENDAR YEAR BFP REVENUE REQUIREMENTS
WITH ADJUSTMENTS FOR COMMISSION RULE CHANGES

		A	B	C	D	E=Sum A Thru D
		91 BFP	1991 SPF & DEM*	1991 SPF & DEM**	1991 GSF***	
Column A Source						TOTAL
1020 Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	1,029,189	(18,299)	(18,916)	118,538	1,110,261
1040 Miscellaneous Revenues	Exhibit 16N-1-A	6,679			1,776	8,455
1060 Uncollectible Revenues	Exhibit 16N-1-A	2,615	131	121	1	2,868
1090 Net Revenues	Exhibit 16N-1-A	1,033,253	(18,430)	(19,037)	120,313	1,115,848
1190 Total Operating Expenses	Exhibit 16N-1-A	733,799	(12,447)	(13,156)	89,611	797,807
1290 Other Operating Income/Loss	Exhibit 16N-1-A	(945)			(289)	(1,234)
1390 Total Non-Operating Items	Exhibit 16N-1-A	1,173			(26)	1,147
1490 Total Other Taxes	Exhibit 16N-1-A	89,513	(1,503)	(1,290)	3,544	90,265
1510 Fixed Charges	Exhibit 16N-1-A	52,002			5,075	57,077
1520 IRS Income Adjustments	Exhibit 16N-1-A	(8,372)			1,401	(6,971)
1530 FCC Taxable Income Adjustments	Exhibit 16N-1-A	863			(98)	765
1540 ITC Amortization	Exhibit 16N-1-A	7,165			640	7,805
1550 FCC ITC Adjustment	Exhibit 16N-1-A	0			0	0
1590 Net FIT	Exhibit 16N-1-A	44,744	(981)	(1,009)	7,453	50,207
1910 Average Net Investment	Exhibit 16N-1-A	1,449,585	(32,251)	(32,921)	172,816	1,557,230
1915 Net Return	Exhibit 16N-1-A	163,078	(3,628)	(3,704)	19,442	175,188

* SOURCE: NYNEX Trans #24, EXG-1, Page 1, CL * 1991 ARMIS 43-01 Total Operating Expenses (BFP/CL)
** SOURCE: NYNEX Trans #89, EXG-1, Page 1, CL * 1991 ARMIS 43-01 Total Operating Expenses (BFP/CL)
***SOURCE: (Exhibit 22N-1G, Col A / Col B * 22N - 1C, Col A) - Col A

ACTUAL CALENDAR YEAR BFP REVENUE REQUIREMENTS
WITH ADJUSTMENTS FOR COMMISSION RULE CHANGES

Column A Source		A	B	C	D=Sum A Thru C
		1992 BFP	1992 SPF & DEM**	1992 GSF***	TOTAL
1020 Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	993,049	(19,096)	113,204	1,087,034
1040 Miscellaneous Revenues	Exhibit 16N-1-A	9,057		2,080	11,137
1060 Uncollectible Revenues	Exhibit 16N-1-A	4,109	122	0	4,231
1090 Net Revenues	Exhibit 16N-1-A	997,997	(19,218)	115,284	1,093,940
1190 Total Operating Expenses	Exhibit 16N-1-A	686,542	(13,282)	83,855	757,115
1290 Other Operating Income/Loss	Exhibit 16N-1-A	(4,759)		(813)	(5,572)
1390 Total Non-Operating Items	Exhibit 16N-1-A	1,277		(29)	1,248
1490 Total Other Taxes	Exhibit 16N-1-A	85,652	(1,302)	2,748	87,098
1510 Fixed Charges	Exhibit 16N-1-A	53,177		5,207	58,384
1520 IRS Income Adjustments	Exhibit 16N-1-A	(3,919)		781	(3,138)
1530 FCC Taxable Income Adjustments	Exhibit 16N-1-A	929		(106)	823
1540 ITC Amortization	Exhibit 16N-1-A	7,957		738	8,695
1550 FCC ITC Adjustment	Exhibit 16N-1-A	0		0	0
1590 Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	49,303	(1,018)	7,440	55,724
1910 Average Net Investment	Exhibit 16N-1-A	1,515,234	(33,234)	181,843	1,663,843
1915 Net Return	Line 1910 x 11.25%	170,464	(3,739)	20,457	187,182

**SOURCE: NYNEX Trans #89, EXG-1, Page 1, CL * 1992 ARMIS 43-01 Total Operating Expenses (BFP/CL)

***SOURCE: (Exhibit 22N-1G, Col A / Col B * 22N - 1C, Col A) - Col A

ACTUAL CALENDAR YEAR BFP REVENUE REQUIREMENTS
WITH ADJUSTMENTS FOR COMMISSION RULE CHANGES

		A	B	C = A + B
		1993	1993	
Column A Source		BFP	GSF*	TOTAL
1020 Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	1,091,941	58,070	1,150,011
1040 Miscellaneous Revenues	Exhibit 16N-1-A	13,926	1,205	15,131
1060 Uncollectible Revenues	Exhibit 16N-1-A	5,586	0	5,586
1090 Net Revenues	Exhibit 16N-1-A	1,100,281	59,275	1,159,556
1190 Total Operating Expenses	Exhibit 16N-1-A	784,451	45,015	829,466
1290 Other Operating Income/Loss	Exhibit 16N-1-A	(1,530)	182	(1,348)
1390 Total Non-Operating Items	Exhibit 16N-1-A	1,421	(16)	1,405
1490 Total Other Taxes	Exhibit 16N-1-A	86,408	1,100	87,508
1510 Fixed Charges	Exhibit 16N-1-A	52,650	2,471	55,121
1520 IRS Income Adjustments	Exhibit 16N-1-A	(2,212)	365	(1,847)
1530 FCC Taxable Income Adjustments	Exhibit 16N-1-A	816	(48)	768
1540 ITC Amortization	Exhibit 16N-1-A	8,329	354	8,683
1550 FCC ITC Adjustment	Exhibit 16N-1-A	0	0	0
1590 Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	52,020	3,567	55,587
1910 Average Net Investment	Exhibit 16N-1-A	1,550,681	87,025	1,637,706
1915 Net Return	Line 1910 x 11.25%	174,452	9,790	184,242

*See Exhibit 22N-1-G.

		ACTUAL CALENDAR YEAR BFP REVENUE REQUIREMENTS WITH ADJUSTMENTS FOR COMMISSION RULE CHANGES	
		A	B = A
		94	
Column A Source		BFP	TOTAL
1020 Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	1,278,092	1,278,092
1040 Miscellaneous Revenues	Exhibit 16N-1-A	18,656	18,656
1060 Uncollectible Revenues	Exhibit 16N-1-A	3,516	3,516
1090 Net Revenues	Exhibit 16N-1-A	1,293,232	1,293,232
1190 Total Operating Expenses	Exhibit 16N-1-A	939,773	939,773
1290 Other Operating Income/Loss	Exhibit 16N-1-A	(6,592)	(6,592)
1390 Total Non-Operating Items	Exhibit 16N-1-A	1,438	1,438
1490 Total Other Taxes	Exhibit 16N-1-A	90,846	90,846
1510 Fixed Charges	Exhibit 16N-1-A	49,388	49,388
1520 IRS Income Adjustments	Exhibit 16N-1-A	(1,369)	(1,369)
1530 FCC Taxable Income Adjustments	Exhibit 16N-1-A	809	809
1540 ITC Amortization	Exhibit 16N-1-A	6,496	6,496
1550 FCC ITC Adjustment	Exhibit 16N-1-A	0	0
1590 Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	65,126	65,126
1910 Average Net Investment	Exhibit 16N-1-A	1,684,062	1,684,062
1915 Net Return	Line 1910 x 11.25%	189,457	189,457

ACTUAL CALENDAR YEAR BFP REVENUE REQUIREMENTS
WITH ADJUSTMENTS FOR COMMISSION RULE CHANGES

Column A Source		A 95 BFP	B = A TOTAL
1020 Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	1,389,911	1,389,911
1040 Miscellaneous Revenues	Exhibit 16N-1-A	20,139	20,139
1060 Uncollectible Revenues	Exhibit 16N-1-A	4,182	4,182
1090 Net Revenues	Exhibit 16N-1-A	1,405,868	1,405,868
1190 Total Operating Expenses	Exhibit 16N-1-A	981,515	981,515
1290 Other Operating Income/Loss	Exhibit 16N-1-A	(5,918)	(5,918)
1390 Total Non-Operating Items	Exhibit 16N-1-A	258	258
1490 Total Other Taxes	Exhibit 16N-1-A	163,839	163,839
1510 Fixed Charges	Exhibit 16N-1-A	50,775	50,775
1520 IRS Income Adjustments	Exhibit 16N-1-A	2,532	2,532
1530 FCC Taxable Income Adjustments	Exhibit 16N-1-A	588	588
1540 ITC Amortization	Exhibit 16N-1-A	3,937	3,937
1550 FCC ITC Adjustment	Exhibit 16N-1-A	0	0
1590 Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	68,402	68,402
1910 Average Net Investment	Exhibit 16N-1-A	1,652,761	1,652,761
1915 Net Return	Line 1910 x 11.25%	185,936	185,936

ACTUAL CALENDAR YEAR BFP REVENUE REQUIREMENTS
WITH ADJUSTMENTS FOR COMMISSION RULE CHANGES

Column A Source		A 96 BFP	B = A TOTAL
1020 Network Access Services Revenues	Line 1190+1490+1590+1915+1060-1040-1290+1390	1,215,765	1,215,765
1040 Miscellaneous Revenues	Exhibit 16N-1-A	18,315	18,315
1060 Uncollectible Revenues	Exhibit 16N-1-A	4,150	4,150
1090 Net Revenues	Exhibit 16N-1-A	1,229,930	1,229,930
1190 Total Operating Expenses	Exhibit 16N-1-A	894,726	894,726
1290 Other Operating Income/Loss	Exhibit 16N-1-A	(2,152)	(2,152)
1390 Total Non-Operating Items	Exhibit 16N-1-A	(2,140)	(2,140)
1490 Total Other Taxes	Exhibit 16N-1-A	88,298	88,298
1510 Fixed Charges	Exhibit 16N-1-A	47,832	47,832
1520 IRS Income Adjustments	Exhibit 16N-1-A	10,262	10,262
1530 FCC Taxable Income Adjustments	Exhibit 16N-1-A	251	251
1540 ITC Amortization	Exhibit 16N-1-A	2,914	2,914
1550 FCC ITC Adjustment	Exhibit 16N-1-A	0	0
1590 Net FIT	Line ((1915-1510+1520+1530-1540-1550) x .35/.65)-1540-1550	70,437	70,437
1910 Average Net Investment	Exhibit 16N-1-A	1,568,503	1,568,503
1915 Net Return	Line 1910 x 11.25%	176,457	176,457